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**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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November 6, 2001

To: Audit Committee

From: DeWitt Roberts, Chief
Audit Division 

Subject: **DEPARTMENT OF CHILDREN AND FAMILY SERVICES
GROUP HOME AND FOSTER FAMILY AGENCY REVIEW
SUMMARY OF QUESTIONED COSTS**

Attached, as requested, is the current status of questioned costs in our fiscal reviews of Group Home and Foster Family Agencies for the two most recent fiscal years.

If you have any questions, please contact me at (213) 974-0301.

DR:JK

c: J. Tyler McCauley, Auditor-Controller
Anita Bock, Director, DCFS
Ed Hatzenbuehler, Bureau Chief, DCFS

COUNTY OF LOS ANGELES
DEPARTMENT OF CHILDREN AND FAMILY SERVICES
GROUP HOME AND FOSTER FAMILY AGENCY REVIEW - QUESTIONED COSTS SUMMARY
FISCAL YEARS 1999-00 AND 2000-01
(at November 1, 2001)

AUDITOR - CONTROLLER EXCEPTIONS									SUBSEQUENT ACTIONS PER DCFS		
	Agency Name	Report Issue Date	Unsupported Costs	Inadequately Supported Costs	Unallowable Costs	Unallocated Costs	Excessive Compensation	Total Questioned Costs	Costs Allowed	Costs In Progress	Costs Disallowed
1	High Aspiration Home for Teens	07/20/99	\$ 54,284	\$ 5,671	\$ 432	\$ -	\$ -	\$ 60,387	\$ 60,387	\$ -	\$ -
2	Penny Lane	10/01/99	\$ -	\$ 11,112	\$ 10,692	\$ -	\$ -	\$ 21,804	\$ 11,112	\$ -	\$ 10,692
3	Futuro Infantil Hispano	10/12/99	\$ -	\$ 68,647	\$ 14,981	\$ -	\$ -	\$ 83,628	\$ -	\$ 83,628	\$ -
4	Touch A Life Foundation	10/25/99	\$ 12,146	\$ 192,707	\$ 14,669	\$ -	\$ -	\$ 219,522	\$ 10,717	\$ 204,481	\$ 4,324
5	Eggleston Youth Center	11/29/99	\$ 5,003	\$ 4,160	\$ 13,108	\$ 112,144	\$ -	\$ 134,415	\$ 3,690	\$ 125,254	\$ 5,471
6	Chambadi Group Home	12/16/99	\$ -	\$ 57,883	\$ 14,127	\$ -	\$ -	\$ 72,010	\$ -	\$ 72,010	\$ -
7	Chambadi Group Home	12/16/99	\$ -	\$ 2,237	\$ 765	\$ -	\$ -	\$ 3,002	\$ -	\$ 2,237	\$ 765
8	Dubnoff Center Group Home	01/11/00	\$ -	\$ 657	\$ 348	\$ -	\$ -	\$ 1,005	\$ -	\$ -	\$ 1,005
9	Grace Home for Waiting Children FFA	01/12/00	\$ 272,999	\$ 4,704	\$ 27,708	\$ 183,949	\$ -	\$ 489,360	\$ 310,941	\$ 135,622	\$ 42,797
10	The Sycamores FFA	01/13/00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Creative Learning Institute Group Home	02/01/00	\$ 6,024	\$ 24,812	\$ 3,274	\$ 1,025	\$ -	\$ 35,135	\$ -	\$ 35,135	\$ -
12	Ninos Latinos Unidos FFA	02/01/00	\$ 15,914	\$ -	\$ 54,047	\$ -	\$ -	\$ 69,961	\$ -	\$ 69,205	\$ 756
13	Greater Hope Society Group Home	02/10/00	\$ 3,301	\$ 21,562	\$ 12,457	\$ -	\$ -	\$ 37,320	\$ 20,073	\$ 8,578	\$ 8,669

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14	Five Acres FFA	02/29/00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	D&F Services Group Home	03/02/00	\$ 577,309	\$ -	\$ -	\$ -	\$ -	\$ 577,309	\$ -	\$ 577,309	\$ -
16	Olive Crest FFA	05/16/00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Affirmative Action Development Center	08/10/00	\$ 21,790	\$ -	\$ 3,283	\$ -	\$ -	\$ 25,073	\$ 7,569	\$ 17,428	\$ 76
18	Refugio Para Ninos FFA	09/05/00	\$ 234,438	\$ 4,827	\$ 519,741	\$ -	\$ -	\$ 759,006	\$ 232,070	\$ 477,704	\$ 49,232
19	Inner Circle FFA	10/11/00	\$ 19,234	\$ -	\$ 224,569	\$ -	\$ -	\$ 243,803	\$ 101,205	\$ 105,005	\$ 37,593
20	Nuevo Amanecer Latino Children's Services FFA	01/11/01	\$ 22,684	\$ 17,190	\$ -	\$ -	\$ -	\$ 39,874	\$ 26,437	\$ 13,069	\$ 368
21	Renaissance Unlimited Group Home	03/08/01	\$ -	\$ 12,625	\$ 5,691	\$ -	\$ 33,333	\$ 51,649	\$ 13,502	\$ 36,381	\$ 1,766
22	Westside Children's Group Home	03/09/01	\$ 10,982	\$ 3,097	\$ 61,241	\$ -	\$ -	\$ 75,321	\$ -	\$ 75,321	\$ -
23	Wilene's Re-Growth Center Group Home	05/02/01	\$ 1,359	\$ 5,918	\$ 9,994	\$ -	\$ -	\$ 17,271	\$ -	\$ 17,271	\$ -
TOTAL			\$ 1,257,467	\$ 437,809	\$ 991,127	\$ 297,118	\$ 33,333	\$ 3,016,854	\$ 797,703	\$ 2,055,638	\$ 163,514
PERCENTAGE OF QUESTIONED COSTS									26%	68%	5%

Note: Columns may not add due to rounding.